
Description of the 2005 Form W-2, Wage and Tax Statement

The 2005 Form W-2 is printed as a single sheet that can be separated at the perforation to facilitate the filing of Federal, state, and local tax returns. Below is a list that corresponds to the boxes on the W-2 with a description of each box.

Note: The box numbers on the W-2 are not in sequential order. The items described below correspond to the boxes on the W-2.

Employer's Name, Address, And ZIP Code. The employer's address:

Organization Name
c/o USDA, National Finance Center
P.O. Box 60000
New Orleans, LA 70160

Employee's Name, Address, And ZIP Code. The employee's name and residence address.

Employer's ID. The employer's Identification Number 72-0564834.

Employee's SSN. The employee's 9-digit social security number.

1. Wages, Tips, Other Compensation. The amount of wages, tips, and other compensation. Travel advance is not included in this box. The amount shown should be entered on the appropriate line of the employee's Federal tax return.

2. Federal Income Tax Withheld. The amount of Federal income tax withheld. The amount shown should be entered on the appropriate line of the employee's Federal tax return.

3. Social Security Wages. The wage amount subject to social security tax.

4. Social Security Tax Withheld. The amount of social security tax withheld.

5. Medicare Wages And Tips. The wage and tips amount subject to Medicare tax.

6. Medicare Tax Withheld. The amount of Medicare tax withheld.

8. Allocated Tips. The amount of tips allocated to the employee by the employing organization.

9. Advance EIC Payment. The amount of Earned Income Credit (EIC) payments made to the employee.

10. Dependent Care Benefits. The amount of Flexfund dependent care expense deductions.

12C. Taxable Life Insurance. The amount of taxable group-term life insurance.

12D. 401K TSP. The amount of Thrift Savings Plan (TSP) deductions, non-Federal 401(k) deductions, and Federal and non-Federal TSP catch-up deductions.

12E. 403B TIAA. The amount of elective deferrals under a section 403(b) salary reduction agreement.

12P. Moving Allowance NT. The 2005 moving allowance amount not taxed.

13. Statutory Employee, Retirement Plan, Third Party Sick Pay. Listed below are descriptions for each checkbox:

- **Statutory Employee.** This checkbox identifies statutory employees whose earnings are subject to social security and Medicare taxes but not subject to Federal income tax withholding. For more information on statutory employees, see IRS Publication 15-A.
- **Retirement Plan.** This checkbox identifies employees who were active participants (for any part of the year) in certain retirement plans. For more information on retirement plans, see IRS Notice 87-16, 1987-1 C.B. 446, IRS Notice 98-49, 1998-2 C.B. 365, section 219(g)(5), and IRS Publication 590.
- **Third Party Sick Pay.** This checkbox identifies third party sick pay employees. For more information on third party sick pay, see IRS Publication 15-A.

14A. Moving Allowance Taxed. The 2005 moving allowance amount that was taxed.

14B. NT Health Benefits. The amount of nontaxable health insurance and/or amount of Flexfund health care expense deductions.

14C. COLA. The amount of cost-of-living allowance (COLA).

15. State/Employer's State ID #. The taxing state name and ID number.

16. State Wages, Tips, Etc. The amount of wages from which state taxes have been withheld.

17. State Income Tax. The amount of state income tax withheld.

18. Local Wages, Tips, Etc. Reserved for future use.

19. Local Income Tax. The amount of city and/or county tax(es) withheld.

20. Locality Name/Locality ID #. The taxing city and/or county name and ID number(s).